

*Flexible Spending Account Program (Optional)*

The state offers both a medical and a dependent care flexible spending account option to employees as a way to decrease out of pocket expenses for medical and dependent care expenses. Under a provision of the Section 125 tax law, employees are allowed to payroll deduct a portion of their gross income on a pre-tax basis for the payment of their medical and dependent care expenses. Using pre-tax dollars to pay for out of pocket medical and dependent care expenses can reduce your costs by 30% or more depending on your tax bracket.

For additional details, refer to the Office of Employee Benefits website at <http://www.employeenefits.ri.gov> or contact your human resources office.

